Government of Saskatchewan

Annual Report 1985

Saskatchewan
Local Government
Board

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Saskatchewan

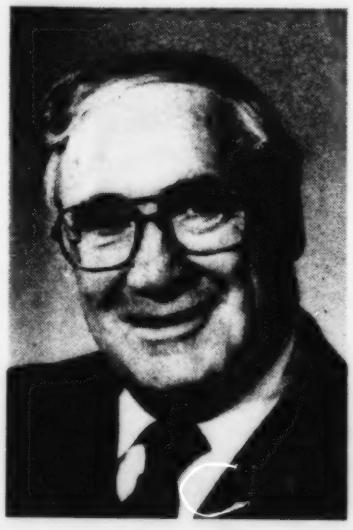
Saskatchewan
Local Government
Board

2151 Scarth Street
Regina, Canada
S4P 3V7

The Honourable Grant Devine
President of the Executive Council
Legislative Building
REGINA, Saskatchewan

Sir:

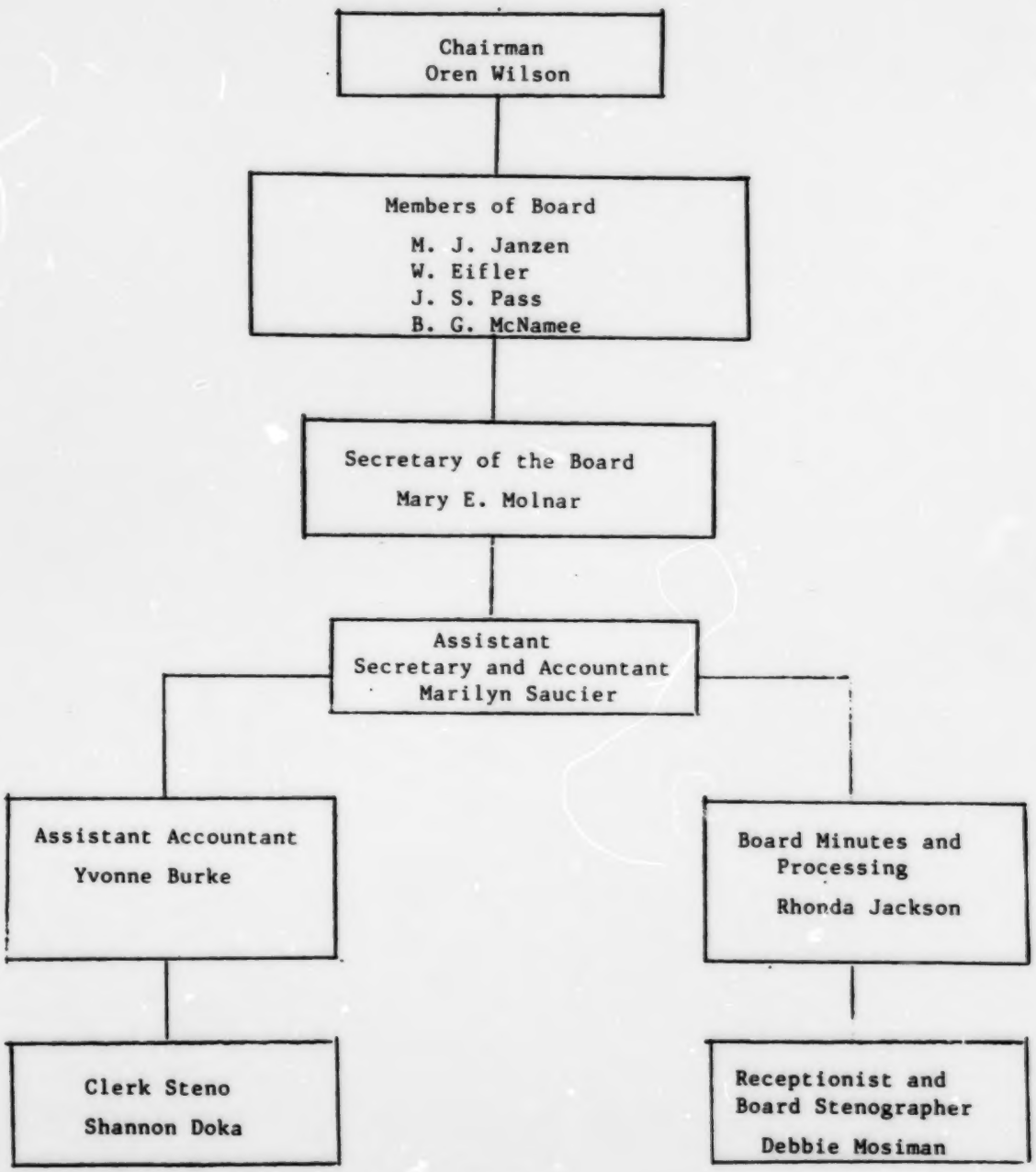
Pursuant to The Local Government Board Act, I have the honour to transmit to you on behalf of the Board the Report of the Local Government Board for the year ending December 31, 1985.



Respectfully yours,

Oren Wilson
Chairman

THE LOCAL GOVERNMENT BOARD



ANNUAL REPORT - 1985

LEGAL BASIS

Established January 1, 1914, The Local Government Board exists by virtue of The Local Government Board Act which defines its jurisdiction and spells out its powers and procedures. In addition some 35 other statutes (which are listed in Schedule A) assign to the Board a wide variety of responsibilities.

FUNCTIONS AND ACTIVITIES OF THE BOARD

As its title implies, The Local Government Board has something to do with local government authorities in Saskatchewan. These authorities include councils of cities, towns, villages and rural municipalities, boards of education of school divisions, and boards of union hospital districts, rural telephone companies and conservation and development areas. Nowhere in the statutes is there a statement of the Board's objectives in the local government field. However, over the seventy-two years since its establishment the Board has seen its mandate as being chiefly to ensure financial stability, preservation of good credit ratings of local authorities and thus protecting the interests of investors. The provincial legislature in various statutes has designated the Board as the ultimate provincial authority to approve certain financial transactions of local authorities. The Board, therefore, performs a watchdog function and acts as a credit manager to ensure insofar as is reasonably possible that local authorities do not undertake projects beyond their means which could result in an inordinately high tax burden, or perhaps bankruptcy.

Among the Board's functions are the following:

(a) Approval of long-term loans. Legislation governing local authorities prohibits the creation of a debt not payable within the current year except with the permission of The Local Government Board. Long-term debts are normally secured by debentures. All debentures require the signature of the chairman and the seal of the Board as evidence that the issue has been authorized. Before signing and sealing the debentures the Board must be satisfied that the prescribed procedures relating to the issue of debentures have been scrupulously observed. Not all such debts are secured by debentures. Where a proposed debt is to be repaid over a shorter period of one to four years, the Board may permit a municipality to secure the debt by an ordinary promissory note or in other words to "defer" the debt beyond the current year. Such transactions are described as "deferrals".

(b) Approval to construct local improvement works under The Local Improvements Act. The Board's approval to construct a work and subsequently to specially assess the cost of such work against abutting or benefitting properties is required even when no long-term borrowing is contemplated by the municipality. In

considering such applications for approval, the Board must be satisfied that the requirements of the Act as to notices, petitions, etc., have been met, that the necessary approvals of other agencies (such as The Saskatchewan Water Corporation with respect to water and sewer systems) have been received, and that the municipality has made adequate financial arrangements to pay for the total cost of the proposed work. In some cases the Board holds public hearings.

(c) Approval of local budgets and mill rates. Where, in the opinion of the minister, the financial position of a municipality warrants such action, the Board may, upon the request of the minister, require the municipality to submit to the Board for approval its annual budget and proposed mill rate. This situation arises from time to time in municipalities whose revenue fund liabilities at the end of the year are found to exceed its revenue fund assets. The approval of the budgets and mill rates in such cases generally involves one or more meetings with the local authority.

(d) Approval of capital trust fund transactions. The creation of a capital trust fund and subsequent additions to and withdrawals from the fund, are carried out by means of bylaws and resolutions requiring the approval of the Board. The legislation encourages municipalities to set aside surplus funds in a capital trust fund for the acquisition or replacement of capital assets, such as buildings and machinery. Municipalities receive from the Board advice as to the amount they should set aside in the fund annually and suggestions as to repayment of withdrawals from the fund.

(e) Approval of sinking fund transactions. The Urban Municipality Act stipulates that no part of the moneys at the credit of the sinking fund account of a municipality shall be invested without the prior approval of the Board to such investment. Only the cities of Regina and Saskatoon operate sinking funds for the retirement of some of their debentures.

(f) Approval of certain agreements with senior governments. Housing and Special-care Home agreements and Land Assembly agreements require the Board's approval of the relevant bylaws with respect to such agreements. In considering applications for approval of agreements wherein the local authority is committed to future expenditures, the Board must examine the local authority's capability of discharging its obligations under the agreement.

(g) Performing the functions of a Public Utilities Board. Bylaws establishing water and sewer rates in towns and villages require the Board's approval to be valid. The Board in such cases must generally satisfy itself that the rates are reasonable and that they will yield sufficient revenues to pay the annual operating costs and debt charges of the utility. The Board is also involved in the approval of franchises for the supply of electricity to the Town of Creighton and a bus transportation franchise for the City of Prince Albert. In all franchise cases a public hearing is mandatory.

(h) Assisting local authorities to market their debentures. While the Board plays no part in the actual sales transactions, it does help in the marketing process by:
(1) offering advice to municipalities on marketing;
(2) determining and approving the interest rates which the debentures shall bear;
(3) approving the form and content of debentures; and
(4) providing investment dealers with information and list of approvals.

(i) Acting as the Board of Revenue Commissioners. The current five member Local Government Board has been appointed as Board of Revenue Commissioners whose duties, among other things, includes approval of the write-off of debts due to the province. The Board of Revenue Commissioners also deals with appeals against tax assessments under The Education and Health Tax Act, The Tobacco Tax Act, The Oil Well Income Tax Act, Liquor Consumption Tax Act and The Corporation Capital Tax Act. Although the Board conducts an administrative rather than a judicial review, both the appellant and the Department may be represented by legal counsel. Evidence is given under oath and after due consideration of both oral and written arguments, the Board provides a written decision.

(j) Acting as the Municipal Boundary Commission. The new Urban Municipality Act, 1984, established a Municipal Boundary Commission comprised of all members of the Local Government Board and two other persons appointed by the Lieutenant Governor in Council, one of whom is nominated by S.U.M.A. and one of whom is nominated by S.A.R.M. Application for boundary alterations are made to the Commission if all municipalities affected by the proposed alteration do not provide complementary supporting resolutions. The Board makes its decision or submits its recommendation to the Minister as the case may require.

(k) Responding to requests from local officials for advice. Because the Board is comprised of members with considerable training and experience in local government finance and administration, many local authorities look to the Board for information and advice on financing of capital works and the procedures which should be followed in submitting applications to the Board. A good part of the Board Members' time, and that of its Secretary, is spent in meeting with delegations, discussions over the telephone, and responding to written enquiries. While this may not be one of the functions which the statutes require the Board to perform, the Board feels that it is time well spent if it helps municipalities and other local authorities to manage their finances effectively and to acquire needed capital works through prudent use of their borrowing powers.

As already indicated, The Local Government Board Act and other statutes give to the Board considerable power over municipal finances and related matters. To the local authorities, the Board's checks, controls and limitations upon the actions of their elected officials and its insistance upon full compliance with the statutes, may at times be irksome and an inconvenience. Nevertheless, it is believed that most people will agree the Board serves a useful purpose, and that as a result of the Board's activities local authorities are in a stronger financial position and are able to enjoy a better market for their debentures than otherwise might be the case, as lending institutions are more receptive to buying these debentures, knowing that the Board has effectively adjudicated their ability to borrow.

BOARD DECISIONS

The process by which the Board carries out its statutory functions may be said to consist firstly of receiving an application from a municipal council or other local authority to do something which the statutes allow it to do only with the Board's permission, and secondly making a decision on the application and informing the applicant of the decision.

Section 26 of The Local Government Board Act requires the Board in conducting its inquiry and in arriving at its decision to take into account a large number of factors, namely:

(a) the period over which the indebtedness may be spread, based on the lifetime of the work or undertaking for which the application is made as may be estimated by the Board;

(b) any provincial financial assistance that may be available in support of the work or undertaking;

(c) the economic base on which the loan can be supported and the present and contemplated economic conditions in the community, with due allowance being given for change in the economic base or conditions;

(d) The impact of the work or undertaking on the total financial and budgetary position of the local authority;

(e) the impact of the work or undertaking on the revenue demands and taxation levels of the local authority;

(f) the level of services which the local authority is committed to provide and the estimated impact of the provision of those services on its ability to repay the loan over the period of repayment;

(g) any outstanding long-term financial commitments of the local authority and, in particular but without restricting the generality of the foregoing, any outstanding debentures and existing obligations of the local authority with respect to superannuation plans;

(h) such other matters as, in the opinion of the Board, relate to the local authority's ability to assume the liability of the proposed loan.

Because no two communities even of equal population are ever completely alike in their needs, economic resources, growth trends, management capabilities, and in kinds and levels of existing and anticipated local services, the Board cannot rely upon the application of any standard formula to determine what is a safe financial burden for a community to carry. Each application must be considered as unique, and the Board's decision can be reached only after examining and weighing a large number of relevant factors in the light of wisdom it has gained from past experience and its knowledge of present circumstances.

GUIDELINES FOR FINANCING CAPITAL EXPENDITURES

The Board is aware of the advantages claimed for the "pay-as-you-acquire" policy which involves no borrowing for capital purposes, and it is also familiar with the arguments favoring a "pay-as-you-use" policy, under which all capital expenditures would be financed by long term loans. While each has its advantages and its supporters, the Board does not advocate rigid adherence to either of these extreme positions.

However, to assist local authorities in developing and maintaining good credit ratings and a reputation for prudence and sound financial management, the Board over the years has followed a number of informal guidelines for financing of capital expenditures. These are:

1. Local authorities are encouraged to finance capital projects by building up reserves and by providing as much money as possible out of their current budgets. They are required to provide out of current revenues at least the equivalent of one year's debt charges in respect of the proposed debenture issue. By requiring the community and its leaders to face up to the fiscal realities immediately, this kind of action encourages responsible spending both as to the projects undertaken and the design and cost of the projects.

2. In granting approval of a borrowing bylaw, the Board stipulates that construction contracts shall not be awarded until the required financing has been arranged and the sale of the proposed debentures, at a price approved by the Board, has been assured.

3. Where the proposed work is a local improvement to be financed by special assessments against the abutting or benefitting property, municipalities may be required to obtain prepayments of a significant portion of such special assessments. The proportion of the special assessment to be prepaid depends upon a number of factors and may vary from one community to another.

4. Water and sewer utility operations should be self-supporting, and where necessary municipalities are requested to adjust their utility rates so that utility reverues will take care of operating costs as well as annual debt charges.

5. With the exception of school divisions and local improvements to be financed by special assessments, local authorities are sometimes required to submit their borrowing bylaw to a vote of the electors if the Board feels the project is controversial. While the new Urban Municipality Act no longer provides statutory authority for the Board to require a local authority to submit its's borrowing bylaws to a vote of the electors, the Board has statutory authority in this respect under provisions of the Local Government Board Act.

6. Local authorities are advised to issue debentures for 10 years or less. Short term debentures are easier to sell, the interest savings are quite substantial, and early liquidation of the debt enables the local authority to undertake other capital works at an earlier date.

7. To the extent possible, local authorities are encouraged to sell their debentures locally rather than going to a distant market.

8. Municipalities are encouraged to establish and maintain capital trust funds. By anticipating future capital requirements, municipalities can minimize borrowing and save interest charges, which at current rates are not inconsequential.

9. Wherever practicable, the Board suggests financing part of a capital project by long term loans (called "deferrals") of two to four years, instead of issuing debentures.

10. The Board will not permit a borrowing arrangement whereby only the interest and no principal would be paid in any one year.

COMMUNITY PRIORITIES

The Local Government Board is not directly involved in the setting of local priorities or in making decisions as to which of several needed projects shall be considered first. To establish priorities intelligently, it is necessary at the outset to ascertain what the community's objectives are, and to identify its needs and desires. It is necessary also to project capital expenditures over a period of years, and to indicate for each year the financial resources which will likely be available to the community. Since the resources rarely if ever are sufficient to pay all the things a community would like to have, the purchase or acquisition of some facilities and the satisfaction of some needs may have to be postponed. Council must make decisions for the community upon the relative merits and priorities of the various projects which have been identified as community needs.

All municipalities are now required to prepare, and annually update, a five-year capital works program showing their anticipated capital expenditures and probable financial resources. This is now mandatory in the new Urban Municipality Act, 1984. Occasionally, however, the Board is called upon to make a decision on a loan application without sufficient evidence that the

community's total needs have been identified, weighed and considered. If in such a case the Board is unable to grant immediate approval, local officials on occasion display disappointment and frustration at what may appear as interference from the Board in setting of local priorities. Such delays and frustrations can generally be avoided by the submission in the first instance of a well thought out and documented capital works program.

Decisions on local priorities are often influenced by federal and provincial government policies and programs. The availability of grants for specific capital works such as street improvements, water and sewer systems and recreational facilities, induces municipalities to give top priority to one or the other of such projects in order to take advantage of federal or provincial grants which if not taken when available may be lost forever.

ADVISORY FUNCTION

The Board's familiarity with the many aspects of municipal financing has placed it in a good position to respond to requests from local authorities for financial advice. The Board's influence upon municipalities, therefore, extends somewhat beyond its powers to authorize or prohibit municipal borrowing. Because of its position, the Board is able to advise municipalities on such matters as the establishment of reserves and capital trust funds, and the terms of repayment of a proposed debt, all with a view to keeping the annual debt charges at an acceptable level and acquiring for their communities the needed capital facilities at the lowest possible debt cost.

To be able to assist and advise local authorities, the Board needs to be informed continously of the programs and activities of various provincial and federal agencies. The Board is conscious of the increasing developmental roles that the Departments of Urban Affairs and Rural Development are assuming with respect to municipalities. It is therefore important for the Board to maintain a close liaison with the Departments so as to facilitate as much as possible the implementation of the various provincial and federal programs in which the Departments are involved.

BOARD MEETINGS AND WORKLOAD

During the year 1985 the Board held a total of 194 meetings. Business of the Board at these meetings involved consideration of the various applications and the issuing of authorizations as detailed in the various schedules contained in this report. Also dealt with were many other enquiries of a less formal nature. A large part of the Board's time is spent meeting with delegations as well as travelling to various communities to meet with councils and boards in their own offices and in 1986 the Board plans to expand this courtesy and meet with even more councils in their own communities. The Chairman has also made it a policy to try and meet with northern communities in Saskatoon rather than have them travel the longer distance to the office in Regina. For the further convenience of local authorities, the Board attends the annual conventions of the Saskatchewan Association of Rural Municipalities and the Saskatchewan Urban Municipalities Association and makes itself available to meet delegations at the convention site and also will be attending regional meetings of both associations whenever possible.

In addition the Board held hearings under Section 5(1)(e) of The Local Improvements Act in 10 communities in 1985.

The volume of loan applications and other business to be transacted by the Board varies from year to year, depending upon the economic outlook and activity, government grant programs, availability of funds, interest rates and other factors. The Board's effectiveness can not be measured in terms of work units or other measures of productivity. What matters is not how many decisions the Board make but how good the decisions are.

The effectiveness of the Board depends very largely upon the availability of up-to-date relevant data on Saskatchewan local governments. Unfortunately much of the desired information if available at all, is out of date before it gets into Board hands (e.g. financial statements). Other data are obtainable only by specific requests directed to the municipalities concerned.

ADVISORY COMMITTEE

In accordance with Section 6 of The Local Government Board Act, the Saskatchewan Association of Rural Municipalities, the Saskatchewan Urban Municipalities Association, the Saskatchewan School Trustees Association and the Saskatchewan Health-Care Association have appointed one member each to a committee to be associated with the Board for advisory purposes. The duties of the committee are to confer with the Board from time to time concerning matters of general interest.

The committee met once during the year on January 17, 1985. A copy of the report is attached hereto as Schedule "U".

REVENUES OF THE BOARD

The Board charges a fee for the authorization of debentures in accordance with the schedule set out in Saskatchewan Regulation 217/80. This Regulation also provides for a $10.00 fee for each application to construct works as a local improvement. In addition, a fee of $10.00 is chargeable for every application for permission to raise money by way of debentures or other security, pursuant to Section 57 of The Local Government Board Act.

During the year 1985 the Board received a total of $120,565.37 in revenues. Comparative figures for the years 1984 and 1983 are $139,861.95 and $193,996.43 respectively. The decline in revenues relates to fewer requests for debenture borrowing and more approvals for long term bank loans. All receipts were deposited to the credit of the consolidated funds.

CHANGES IN BOARD MEMBERSHIP AND STAFF

Bruce Smith due to lengthy illness is on indefinite leave of absence.

Mr. Graham McNamee was appointed to the Board November 1, 1985 to replace Charles Wayling.

The Board offices are located on the 4th floor of the Palliser Square at 2151 Scarth Street.

The co-operation and support received throughout the year from the Board's staff members is gratefully acknowledged.

SCHEDULE A

STATUTES FORMING LEGAL BASIS FOR LOCAL GOVERNMENT BOARD ACTIVITIES

The Local Government Board Act
The Local Government Board (Special Powers) Act
The Local Government Board (Temporary Special Powers) Act
The Agricultural Societies Act
The Cemeteries Act
The Community Health Unit Act
The Conservation and Development Act
The Education Act
The Federal-Provincial Agreements Act
The Gas and Electrical Rates Act (Public Corporations)
The Health Services Act
The Hospital Revenue Act
The Housing and Special-care Homes Act
The Industrial Towns Act
An Act Respecting Irrigation
The Lloydminster Hospital Act
The Local Government Elections Act
The Local Improvements Act
The Major Urban Centres Integrated Hospitals Act
The Municipal Debentures Repayment Act
The Municipal Development and Loans Act
The Municipal Industrial Corporations Act
The Municipal Public Works Act
The Northern Municipalities Act (1983)
The Power Corporation Act
The Public Health Act
The Public Utilities Companies Act
The Regional Parks Act
The Rural Municipality Act
The Rural Telephone Act
The Saskatchewan Housing Corporation Act
The Saskatchewan Water Corporation Act
The Union Hospital Act
The Urban Municipality Act (1984)
The Water Users Act

SCHEDULE B

DEBENTURES ISSUED 1976 - 1985

BY SASKATCHEWAN LOCAL AUTHORITIES

By Class of Issuing Authority

in Thousands of Dollars

	*CITIES		TOWNS		VILLAGES		SCHOOL DIVISIONS		SCHOOL UNITS		HOSPITALS		OTHERS		TOTALS	
Year	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.
1976	44	20,368	17	776	2	38	11	5,213**	37	5,587	4	1,003	1	8	116	32,993
1977	24	15,156	30	4,711	3	51	19	7,975**	23	3,391	2	360	1	9	102	31,653
1978	24	20,677	33	1,955	3	77	6	2,738**	37	7,464	6	1,066	2	40	111	34,017
1979	18	12,906	47	3,700	4	134	35	8,788	4	532	4	295	2	21	114	26,376
1980	16	15,228	47	5,488	10	448	25	13,515	-	-	3	855	3	234	104	35,768
1981	18	9,364	27	3,163	5	216	46	18,200	-	-	-	-	2	54	98	30,997
1982	23	25,987	33	3,619	5	348	73	26,168	-	-	-	-	-	-	134	56,122
1983	15	11,730	22	3,478	5	378	63	49,483	-	-	-	-	-	-	105	65,069
1984	12	4,050	22	2,832	4	133	41	37,181	-	-	-	-	-	-	79	44,196
1985	12	14,085	16	3,274	3	262	38	22,586	-	-	-	-	-	-	69	40,207

No. - Where it appears above means number of issues

* - Does not include Lloydminster

** - School Districts

SCHEDULE C

DEBENTURES ISSUED BY SASKATCHEWAN CITIES

(INCLUDING ISSUES FOR COLLEGIATES, PUBLIC AND SEPARATE SCHOOLS UP TO AND INCLUDING 1977)

1976 - 1985

in Thousands of Dollars

City	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985
Estevan.....	-	183	697	503	412	-	-	226	-	-
Lloydminster*.....	1,179	274	-	-	-	-	-	-	-	-
Melfort.....	-	-	-	-	461	102	971	-	-	-
Melville.....	76	102	234	254	16	121	52	34	402	411
Moose Jaw.....	1,281	1,400	1,312	385	390	340	250	-	-	-
North Battleford.....	175	193	709	497	299	55	748	903	314	-
Prince Albert.....	1,509	145	2,579	1,277	8,248	688	4,132	1,326	460	4,833
Regina.....	15,484	11,106	13,272	8,480	-	3,073	14,429	7,382	-	3,467
Saskatoon.....	1,105	1,565	973	948	4,470	3,824	2,873	1,312	2,350	5,124
Swift Current.....	195	119	322	562	500	277	1,044	-	140	-
Weyburn.....	325	70	75	-	-	600	-	400	-	250
Yorkton.....	217	273	504	-	432	284	1,488	148	384	-
TOTALS	21,546	15,430	20,677	12,906	15,228	9,364	25,987	11,731	4,050	14,085

* Debenture issues for Lloydminster are authorized by Complementary Orders in Council of the Provinces of Alberta and Saskatchewan.

SCHEDULE D

DEBENTURE DEBT OF SASKATCHEWAN LOCAL AUTHORITIES

AS AT DECEMBER 31, 1984

IN THOUSANDS OF DOLLARS

Year	City(1)	Town(1)	Village	R.M.	Total	School Debt (2)	Hospital Debt (3)	Telephone Debt	Grand Total
1975	90,189	24,322	6,594	172	121,277	66,345	9,631	480	197,733
1976	91,955	22,355	5,471	138	119,919	82,683	9,637	319	212,558
1977	91,217	20,981	4,109	119	116,426	101,010	9,559	38	227,033
1978	103,310	20,718	3,694	99	127,821	103,540	9,467	2	240,830
1979	102,287	22,061	2,908	131	127,387	102,565	9,678	0	239,630
1980	109,671	23,321	2,508	260	135,760	108,052	8,111	0	251,923
1981	112,101,	21,577	3,096	233	137,007	116,764	7,092	0	260,863
1982	144,741	23,274	2,701	206	170,922	131,642	6,005	0	308,569
1983	147,706	22,886	1,932	176	172,700	169,494	4,898	0	347,092
1984	147,622	21,141	1,686	144	170,593	185,914	4,049	0	360,556

NOTE: The above table does not include debenture debt for Conservation and Development Areas.

(1) - Excludes net secondary school debt.

(2) - Includes net secondary school debt.

(3) - Excludes municipal hospital debt for Regina and Saskatoon. In these cases the net hospital debt is included in the City Municipal debt figure. (Hospital debt shown as at March 31, 1985).

SCHEDULE E

DEBENTURES SIGNED AND SEALED BY THE LOCAL GOVERNMENT BOARD IN THE YEAR 1985

Local Authority	No. of Issues	Total Face Value	Average Money Cost %
CITIES			
Melville	2	$ 411,529	13.255 - 15.000
Prince Albert	3	4,833,000	11.494 - 11.770
Regina	2	3,467,000	13.000
Saskatoon	4	5,123,831	11.250 - 12.246
Weyburn	1	250,000	12.000
Total	12	$14,085,360	
TOWNS			
Arcola	1	$ 94,000	13.166
Balgonie	1	118,373	12.459
Biggar	1	95,000	11.275
Bruno	1	108,000	12.503
Esterhazy	1	400,000	11.000
Humboldt	2	294,297	11.269 - 13.405
Martensville	1	350,000	13.287
Meadow Lake	2	1,199,104	11.477 - 12.637
Norquay	1	165,000	12.250
Radville	1	200,000	12.093
Redvers	1	53,328	12.9375
Unity	1	40,935	12.000
Wadena	1	96,000	11.500
Willow Bunch	1	60,298	12.750
Total	16	$3,274,335	
VILLAGES			
Abernethy	1	$ 34,000	12.750
Buena Vista	2	227,501	11.500 - 13.263
Total	3	$261,501	

SCHEDULE E (Cont'd)

Local Authority	No. of Issues	Total Face Value	Average Money Cost %
RURAL MUNICIPALITIES			
Nil			
SCHOOL DIVISIONS			
Battleford No. 58	1	$ 932,000	11.406
Battle River No. 60	4	1,569,000	11.405 - 12.766
Buffalo Plains No. 21	3	1,060,000	11.471 - 12.522
Canora No. 37	1	188,000	13.449
Cupar No. 28	1	404,000	11.423
Davidson No. 31	1	126,000	11.407
Eastend No. 8	1	308,000	11.406
Hudson Bay No. 52	1	123,000	11.408
Humboldt Rural No. 47	1	194,000	11.028
Kindersley No. 34	2	1,820,000	11.269 - 12.745
Kinistino No. 55	2	797,000	11.473 - 12.789
Maple Creek No. 17	1	550,000	11.352
Moose Jaw R.C.S. No. 22	1	164,000	11.500
North Battleford R.C.S. No. 16	1	3,907,000	11.535
Northern Lights No. 113	2	2,090,000	12.789
Outlook No. 32	2	588,000	13.458 - 13.562
Parkland No. 63	1	544,000	11.406
Prairie View No. 74	1	124,000	11.407
Prince Albert R.C.S. No. 6	1	2,017,000	11.280
Regina (East) No. 77	1	379,000	11.405
Regina R.C.S. No. 81	2	936,000	11.537
Rosetown No. 43	1	397,000	11.406
St. Paul's R.C.S. No. 21	1	919,000	11.514
Saskatoon (West) No. 42	1	511,000	12.891
Swift Current Rural No. 75	1	390,000	11.270
Tiger Lily No. 54	1	566,000	11.447
Wadena No. 46	1	760,000	11.472
Yorkdale No. 36	1	223,000	13.163
Total	38	$22,586,000	
UNION HOSPITAL DISTRICTS			
Nil			
CONSERVATION & DEVELOPMENT AREAS			
Nil			
TOTAL ALL LOCAL AUTHORITIES	69	$40,207,196	

SCHEDULE F

ANALYSIS OF PURPOSES

FOR WHICH DEBENTURES WERE ISSUED IN SCHEDULE "E"

FOR THE YEAR 1985

Engineering Structures:	
Bridges, Trestles, Overpasses etc.	2,100,000
Roads, Streets and Pavement	4,604,829
Sidewalks, Curbs and Gutters	2,742,046
Water Mains, Sewer Mains, Hydrants and Services	2,158,321
Water Pumping Stations and Filtration Plants	4,636,000
Water Well Development	215,000
Buildings:	
Police Stations	250,000
Schools	22,586,000
Theaters, Arenas, Recreational Buildings	915,000
Total Debenture Issues	$40,207,196

SCHEDULE G

ANALYSIS OF DEBENTURE SALES

IN THE YEAR 1985

Lender	Amount	% of Total
Provincial Government Agencies: Municipal Financing Corporation Department of Urban Affairs	4,508,141	11.20
Own Municipality's Reserves, Trust and Pension Funds, etc.	4,835,295	12.03
Investment Dealer or Syndicate	23,300,104	57.95
Chartered Bank	27,000	.07
Trust Company	3,000	.01
Credit Union	384,986	.96
Canadian Public: Over the Counter	7,148,670	17.78
Total Debenture Issues	$40,207,196	100.000

SCHEDULE H

CREATION OF DEBTS NOT PAYABLE WITHIN THE CURRENT YEAR

AUTHORIZED BY THE LOCAL GOVERNMENT BOARD

IN THE YEAR 1985

Local Authority	Amount of Authorizations	No. of Authorizations	Term (Years)
CITIES			
Swift Current	$22,000	1	4
TOWNS			
Balgonie	$ 76,278	1	4
Bienfait	20,000	1	3
Broadview	16,761	1	4
Bruno	169,500	2	1
Cabri	55,000	2	1,2
Canora	62,394	1	4
Central Butte	58,000	2	1,4
Choiceland	100,000	3	1,4
Dalmeny	75,555	2	5
Davidson	198,000	2	1,4
Eatonia	58,343	1	4
Eston	355,820	4	1,4
Foam Lake	141,000	1	4
Kamsack	64,415	1	4
Kindersley	41,250	2	1,2
Langenburg	10,000	1	2
Outlook	846,650	2	4
Oxbow	60,000	1	4
Ponteix	227,000	1	4
Preeceville	202,000	1	1
Qu'Appelle	20,000	1	4
Radville	227,500	1	1
Rockglen	170,000	2	1,4
St. Walburg	100,000	1	4
Shaunavon	76,650	2	4
Wadena	145,000	1	1
Wynyard	180,000	1	2
Total	$3,757,116	41	

SCHEDULE H (Cont'd)

Local Authority	Amount of Authorizations	No. of Authorizations	Term (Years)
VILLAGES			
Abernethy	$ 15,000	1	1
Clavet	34,000	1	4
Denzil	40,000	1	4
Dinsmore	84,000	3	1
Ebenezer	20,000	1	4
Glentworth	75,000	1	1
Hodgeville	40,000	2	1,4
Kenaston	17,000	1	4
Landis	203,000	2	1,4
Lang	28,500	1	1
Medstead	35,783	1	4
Plenty	47,500	2	1,2
Richmound	70,000	1	4
Smeaton	55,000	1	1
Waseca	38,000	1	4
White Fox	100,000	1	1
Yarbo	37,000	1	1
Yellow Creek	83,550	3	1,4
Young	55,000	1	1
Total	$1,078,333	26	
RURAL MUNICIPALITIES			
Bengough No. 40	$ 130,000	2	3,4
Bjorkdale No. 426	117,500	1	4
Brock No. 60	20,000	1	2
Browning No. 34	72,000	1	4
Canaan No. 225	60,000	1	4
Canwood No. 494	87,550	1	3
Clinworth No. 230	54,700	1	4
Eye Hill No. 382	70,000	1	2
Grayson No. 184	160,000	1	4
Humboldt No. 370	32,650	1	2
Huron No. 223	70,000	1	3
Ituna Bon Accord No.246	75,000	1	4
Kelvington No. 366	35,000	1	3
Lajord No. 128	48,600	1	3
Langenburg No. 181	61,700	2	2
Lawtonia No. 135	50,000	1	5
Meadow Lake No. 588	72,000	1	2
Meeting Lake No. 466	90,000	1	4
Mervin No. 499	76,500	1	3
Newcombe No. 260	16,000	1	1
North Battleford No.437	50,000	1	2

SCHEDULE H (Cont'd)

Local Authority	Amount of Authorizations	No. of Authorizations	Term (Years)
Progress No. 351	$ 74,000	1	3
Redberry No. 435	16,000	1	4
Shamrock No. 134	40,000	1	4
Sliding Hills No. 273	77,000	1	3
Spiritwood No. 496	123,500	1	4
Waverley No. 44	250,000	1	4
Wawken No. 93	45,000	1	3
Wilton No. 472	687,088	3	1,2
Total	$2,761,788	33	

SCHOOL DIVISIONS

Arcola No. 72	$ 101,000	1	3
Battle River No. 60	371,085	4	1,3
Buffalo Plains No. 21	386,797	4	2,4
Estevan R. No. 62	175,000	1	3
Grand Coulee No. 110	39,528	1	4
Gray No. 101	108,000	1	4
Grenfell No. 92	177,090	2	4
Ile A La Crosse No. 112	123,410	1	3
Indian Head No. 19	59,022	2	4
Kerrobert No. 44	500,229	1	4
Moosomin No. 9	147,905	4	4
North Battleford R.C.S. No. 16	500,314	2	4
Northern Lights No. 113	17,472	1	2
Oxbow No. 51	290,684	3	4
Prairie View No. 74	64,242	1	4
Prince Albert No. 3	170,181	2	4
Prince Albert R. No. 56	68,161	2	3,4
Radville No. 67	8,571	1	4
St. Gabriel's R.C.S. No. 23	150,000	1	4
Shamrock No. 38	40,608	1	4
Tisdale No. 53	33,263	1	4
Turtleford No. 65	35,557	1	4
Wakaw No. 48	85,571	1	4
Weyburn R.C.S. No. 84	74,491	1	4
Wilkie No. 59	125,886	1	4
Total	$3,854,067	41	

SCHEDULE H (Cont'd)

Local Authority	Amount of Authorizations	No. of Authorizations	Term (Years)
UNION HOSPITALS			
Preeceville	$ 80,000	1	4
Rabbit Lake	65,000	1	4
Total	$145,000	2	
HAMLETS			
Northern Hamlet of Southend	$63,032	3	1,3,5
CONSERVATION & DEVELOPMENT			
Nil			
AGREEMENTS			
RURAL MUNICIPALITIES			
Calder No. 241	$130,000	1	3
Edenwold No. 158	37,000	1	4
Glen Bain No. 105	75,000	1	1
Grass Lake No. 381	120,036	1	3
Pleasantdale No. 398	11,375	1	30 months
Rosthern No. 403	199,470	1	3
Total	$572,881	6	
TOTAL ALL LOCAL AUTHORITIES	$12,254,217	153	

SCHEDULE I

ANALYSIS OF PURPOSE

FOR WHICH DEBTS IN SCHEDULE "H" WERE CREATED

IN THE YEAR 1985

Engineering Structures:	
Drains, Drainage Ditches, Storm Sewers	$ 57,633
Gravel, Dirt, Clay	45,000
Park Systems, Landscaping, Sodding, Etc.	12,000
Reservoirs, Treatment Plants and Water Wells	992,750
Roads, Streets and Pavement	475,207
Sewage Lagoons	519,000
Sewer and Water Mains, Hydrants and Services	815,533
Sidewalks, Curb & Gutter	446,093
Swimming Pools, Tennis Courts, Golf Courses	40,000
Water Pumping Stations	280,442
Other Engineering Structures	63,710
Buildings:	
Clinics, First Aid Station	25,000
Fire Halls	57,891
Garages	15,000
Homes for Aged	133,213
Hospitals	664,875
Schools	3,854,067
Theatres, Arenas and Recreational Buildings	1,037,182
Warehouses, Storehouses, Silos, Vaults, Etc.	55,000
Other Buildings	40,000
Machinery and Equipment for:	
Computers	11,375
Protective Services	50,000
Transportation Services	2,510,246
Land Assembly:	
Other	53,000
Total	$12,254,217

SCHEDULE J

AUTHORIZATIONS TO BORROW BY WAY OF DEBENTURE GRANTED BY THE LOCAL GOVERNMENT BOARD IN THE YEAR 1985

CITIES	Amount of Authorizations	No. of Authorizations
Prince Albert	$ 4,833,000	3
Regina	8,640,000	8
Saskatoon	923,831	3
Swift Current	2,170,000	1
Weyburn	250,000	1
Total	$16,816,831	16

TOWNS		
Balgonie	$ 275,655	1
Biggar	95,000	1
Bruno	75,000	1
Esterhazy	400,000	1
Humboldt	46,297	1
Kindersley	1,040,343	4
Kipling	281,063	1
Meadow Lake	712,919	1
Norquay	165,000	1
Preeceville	120,000	1
Radville	200,000	1
Rosetown	669,000	3
Unity	40,935	1
Wadena	96,000	1
Watson	235,000	1
Total	$ 4,452,212	20

VILLAGES		
Buena Vista	$ 93,501	1
Richmound	80,000	1
Total	$ 173,501	2

RURAL MUNICIPALITIES

Nil

SCHEDULE J (Cont'd)

SCHOOL DIVISIONS	Amount of Authorizations	No. of Authorizations
Battle River No. 60	$ 1,048,000	4
Battleford No. 58	932,000	1
Biggar No. 50	249,000	1
Buffalo Plains No. 21	591,000	2
Cupar No. 28	404,000	1
Davidson No. 31	126,000	1
Eastend No. 8	308,000	1
Hudson Bay No. 52	123,000	1
Humboldt R. No. 47	194,000	1
Kindersley No. 34	1,820,000	2
Kinistino No. 55	325,000	1
Long Lake No. 30	277,000	1
Maple Creek No. 17	550,000	1
Moose Jaw R.C.S. No. 22	164,000	1
North Battleford R.C.S. No. 16	3,907,000	1
Northern Lights No. 113	1,178,000	2
Parkland No. 63	544,000	1
Prairie View No. 74	124,000	1
Prince Albert R.C.S. No. 6	2,017,000	1
Prince Albert R. No. 56	376,000	1
Regina (East) No. 77	379,000	1
Regina R.C.S. No. 81	988,000	3
Rosetown No. 43	1,176,000	2
St. Gabriel's R.C.S. No. 23	317,000	1
St. Paul's R.C.S. No. 20	919,000	1
Saskatoon (East) No. 41	981,000	2
Sturgis No. 45	195,000	1
Swift Current R. No. 75	390,000	1
Tiger Lily No. 54	566,000	1
Wadena No. 46	760,000	1
Weyburn Central No. 73	637,000	1
Total	$22,565,000	41
UNION HOSPITAL DISTRICTS		
Lucky Lake	$ 169,300	1
Nokomis	190,000	1
Total	$ 359,300	2
CONSERVATION AND DEVELOPMENT AREAS		
Nil		
TOTAL OF ALL LOCAL AUTHORITIES	$44,366,844	81

SCHEDULE K

ANALYSIS OF PURPOSES

FOR WHICH AUTHORIZATIONS IN SCHEDULE "J" WERE GRANTED

IN THE YEAR 19 85

Engineering Structures:	
Curbs & Gutter, Sidewalks	$ 2,374,160
Dams and Reservoirs	422,000
Drains, Drainage Ditches, Storm Sewers	207,000
Roads, Street Paving	1,650,582
Sewage Lagoon and Facilities	323,000
Transformers and Switching Stations	1,085,000
Water Mains, Sewer Mains, Hydrants and Services	2,126,802
Water Pumping Stations and Treatment Plants	4,100,000
Water Storage Tanks, Wells	148,000
Other Engineering Structures	6,844,000
Buildings:	
Hospitals	359,300
Police Station	250,000
Schools	22,565,000
Theaters, Arenas and Recreational Buildings	565,000
Land Assembly:	
Industrial Parks	262,000
Other	1,085,000
Total	$44,366,844

SCHEDULE L

REFUSALS OF APPLICATIONS TO BORROW BY WAY OF DEBENTURE AND LONG TERM LOAN FOR ALL LOCAL AUTHORITIES IN THE YEAR 1985

Local Authority	No. of Refusals for Debentures	Long Term Loans	Total
SCHOOL DIVISIONS			
Nipawin No. 61		$ 63,944	$ 63,944
Nipawin No. 61		38,759	38,759
Northern Lights No. 113	$1,178,000	162,093	1,340,093
Total	$1,178,000	$264,796	$1,442,796

SCHEDULE M

PROPOSED LOCAL IMPROVEMENT PROJECTS APPROVED

BY THE LOCAL GOVERNMENT BOARD

IN THE YEAR 1985

Type of Proposed Work and Estimated Cost

Municipality	No. of Projects	Water/Sewer Mains	Storm Sewers	Surface Works	Combined Surface and Underground Works	Total
CITIES						
Estevan	2	$ 431,240	$ –	$ –	$ –	$ 431,240
Melfort	10	164,122	–	787,676	–	951,798
Melville	2	224,497	–	–	–	224,497
Moose Jaw	12	400,920	–	1,236,280	–	1,637,200
North Battleford	3	–	–	107,626	–	107,626
Prince Albert	9	–	–	676,600	–	676,600
Regina	18	1,337,746	–	2,886,739	2,303,982	6,528,467
Saskatoon	5	1,243,843	–	491,130	–	1,734,973
Swift Current	5	–	–	512,890	–	512,890
Weyburn	14	342,650	–	305,600	–	648,250
Total	80	$ 4,145,018	–	$ 7,004,541	$ 2,303,982	$13,453,541
TOWNS						
Arcola	1	$ –	$ –	$ 114,000	$ –	$ 114,000
Asquith	2	34,010	–	–	–	34,010
Battleford	2	–	–	36,200	–	36,200
Bengough	4	–	–	214,204	–	214,204
Biggar	4	–	–	349,500	–	349,500
Bredenbury	3	–	–	631,000	–	631,000
Broadview	3	27,465	–	–	–	27,465
Colonsay	5	–	–	235,900	–	235,900
Cupar	2	–	–	480,000	–	480,000

SCHEDULE M (Cont'd)

Type of Proposed Work and Estimated Cost

Municipality	No. of Projects	Water/Sewer Mains	Storm Sewers	Surface Works	Combined Surface and Underground Works	Total
Dalmeny	4	$ 30,000	$ –	$ 58,900	$ –	$ 88,900
Davidson	2	–	–	21,200	–	21,200
Delisle	1	–	–	104,500	–	104,500
Dundurn	1	–	–	254,803	–	254,803
Foam Lake	1	–	–	54,800	–	54,800
Fort Qu'Appelle	4	85,000	–	79,500	–	164,500
Gravelbourg	4	–	–	112,066	–	112,066
Grenfell	3	–	–	72,709	–	72,709
Humboldt	2	–	–	98,250	–	98,250
Kamsack	3	80,000	–	302,259	–	382,259
Kelvington	1	–	–	2,050,500	–	2,050,500
Kipling	2	–	–	1,030,000	–	1,030,000
Kinistino	1	–	–	295,000	–	295,000
Langenburg	2	–	–	58,500	–	58,500
Lumsden	1	–	–	182,500	–	182,500
Luseland	1	–	–	34,300	–	34,300
Maidstone	3	–	–	256,271	–	256,271
Maple Creek	1	–	–	44,000	–	44,000
Martensville	1	–	–	49,100	–	49,100
Midale	6	–	–	1,177,500	–	1,177,500
Nipawin	2	–	–	1,070,000	–	1,070,000
Porcupine Plain	3	–	–	173,200	–	173,200
Preeceville	2	183,800	–	–	–	183,800
Rouleau	2	–	–	1,055,000	–	1,055,000
Shellbrook	1	14,000	–	–	–	14,000
Spiritwood	1	–	–	1,286,100	–	1,286,100
Stoughton	2	17,000	–	–	–	17,000
Tisdale	5	–	–	539,500	–	539,500
Unity	4	–	–	156,402	–	156,402
Wadena	8	52,800	–	1,501,100	–	1,553,900
Watrous	1	–	–	28,288	–	28,288
Whitewood	2	–	–	136,950	–	136,950
Willow Bunch	1	–	–	225,000	–	225,000
Wynyard	6	23,891	–	98,505	–	122,396
Total	110	$ 547,966	–	$14,667,507	–	$15,215,473

SCHEDULE M (Cont'd)

Type of Proposed Work and Estimated Cost

Municipality	No. of Projects	Water/Sewer Mains	Storm Sewers	Surface Works	Combined Surface and Underground Works	Total
VILLAGES						
Coleville	2	$ 35,000	$ -	$ -	$ -	$ 35,000
Fox Valley	2	-	-	227,000	-	227,000
Golden Prairie	2	-	-	156,000	-	156,000
Kenaston	1	-	-	12,000	-	12,000
Shellbrook	1	-	42,215	-	-	42,215
Vanguard	1	-	-	180,000	-	180,000
Total	9	$ 35,000	$42,215	$575,000	-	$652,215
RURAL MUNICIPALITIES						
Shellbrook No. 493	1	$ 85,000	$ -	$ -	$ -	$ 85,000
TOTAL OF ALL MUNICIPALITIES	200	$4,812,984	$42,215	$22,247,048	$2,303,982	$29,406,229

SCHEDULE N

PROPOSED LOCAL IMPROVEMENT PROJECTS REFUSED

BY THE LOCAL GOVERNMENT BOARD

IN THE YEAR 1985

Type of Proposed Work and Estimated Cost

Municipality	No. of Projects	Water/Sewer Mains	Storm Sewers	Surface Works	Combined Surface and Underground Works	Total
CITIES						
Melville	2	$224,497	$ -	$ -	$ -	$224,497

SCHEDULE O

CAPITAL TRUST FUND TRANSACTIONS

APPROVED BY THE LOCAL GOVERNMENT BOARD

IN THE YEAR 1985

	Creation of New Funds		Addition to Funds		Withdrawals from Funds	
	Number	Amount of New Funds	Number	Amount	Number	Amount
Cities	-	$ -	2	$ 825,000	15	$2,264,100
Towns	1	60,000	8	597,452	33	979,921
Villages	3	55,000	5	51,600	9	198,500
Rural Municipalities	1	200,000	17	722,715	78	3,647,931
Totals	5	$315,000	32	$2,196,767	135	7,090,452

SCHEDULE P

PURPOSES FOR WHICH CAPITAL TRUST FUNDS WERE WITHDRAWN

Local Authority	Purpose of Withdrawal	Amount
CITIES	Buildings and Repairs	$ 865,200
	Drains, Drainage Ditches, Storm Sewers	146,400
	Park Systems, Landscaping, Sodding, Etc.	170,800
	Paving	283,200
	Swimming Pools, Tennis Courts, Golf Courses	69,600
	Other Engineering Structures	306,000
	Land Assembly	220,000
	Machinery and Equipment:	
	Computers	104,000
	Transportation	98,900
	Total	$2,264,100
TOWNS	Buildings and Repairs	$ 203,000
	Paving, Sidewalks, Curbs and Gutters	112,200
	Sewage Lagoon and Treatment	14,844
	Water Mains, Sewer Mains, Hydrants and Services	118,922
	Water Treatment Plant	7,000
	Water Storage Reservoir, Wells, Tanks	217,180
	Machinery and Equipment:	
	Transportation	296,875
	Other Machinery and Equipment	9,900
	Total	$ 979,921

SCHEDULE P (Cont'd)

Local Authority	Purpose of Withdrawal	Amount
VILLAGES	Buildings and Repairs	$ 26,700
	Sewage Treatment and Lagoon	48,000
	Water Mains, Sewer Mains, Hydrants and Services and Wells	15,000
	Water Treatment Plant and Reservoirs	30,000
	Other Engineering Structures	4,000
	Land Assembly	61,000
	Machinery and Equipment:	
	Transportation	13,800
	Total	$ 198,500
RURAL MUNICIPALITIES	Buildings and Repairs	$ 154,890
	Gravel, Dirt, Clay	114,000
	Machinery and Equipment:	
	Computers	30,000
	Transportation	3,343,791
	Other Machinery and Equipment	5,250
	Total	$3,647,931

SCHEDULE Q

MUNICIPAL ESTIMATES APPROVED AND TAX RATES AUTHORIZED BY THE LOCAL GOVERNMENT BOARD IN THE YEAR 1985

Local Authority	Estimated Expenditures	Tax Rate
Nil	Nil	Nil

SCHEDULE R

INQUIRIES AND HEARINGS

CONDUCTED BY THE LOCAL GOVERNMENT BOARD

IN THE YEAR 1985

Date	Local Authority	Subject to Inquiry or Appeal
March 6, 1985	City of Swift Current	Sidewalk and Curb Replacement Street and Lane Paving
April 18, 1985	Village of Coleville	New Water Mains and Water Line Replacement
May 16, 1985	City of Saskatoon	Water Main Replacement
June 6, 1985	Town of Kamsack	Water Main Replacement
June 18, 1985	Town of Creighton	Franchise Agreement with Northern Power Ltd.
July 17, 1985	City of Regina	Lane Pavement
July 25, 1985	Town of Dalmeny	Sewer and Water Extensions
August 14, 1985	Town of Tisdale	Pavement Repairs
August 20, 1985	Town of Shellbrook	Storm Sewers
October 2, 1985	Town of Midale	Pavement, Pavement Re-Cap Asphalt Curbs

SCHEDULE S

ORDERS ISSUED BY THE LOCAL GOVERNMENT BOARD UNDER SECTION 10 OF THE PUBLIC HEALTH ACT AND SECTIONS 49 AND 49(6) OF THE UNION HOSPITAL ACT IN THE YEAR 1985

Public Health Act (Section 10)

Melfort-Tisdale No. 11 Moose Jaw-Assiniboia-Gravelbourg No. 2 North Battleford No. 13 Prince Albert No. 12 Regina Rural No. 5 Rosetown-Biggar-Kindersley No. 7 Saskatoon Rural No. 8 Swift Current No. 1 Weyburn-Estevan No. 3 Yorkton-Melville No. 10	Fixing the amount of cost to be borne by participating municipalities in Health Region

Union Hospital Act (Section 49 (6))

Arborfield	Kerrobert	Ponteix	Fixing share of estimated cost to be borne by participating areas (establishment) redistribution and redefined areas in Union Hospital Districts
Bengough	Kincaid	Prince Albert	
Bienfait-Coalfields	Kyle-White Bear	Redvers	
Birch Hills	Lafleche	Rose Valley	
Borden	Lanigan	Rosthern	
Cabri	Lestock	Shellbrook	
Central Butte	Maidstone	Theodore	
Coronach	Mankota	Vanguard	
Eastend	Maple Creek	Wadena	
Eatonia	Meadow Lake	Wakaw	
Eston	Melfort	Weyburn	
Foam Lake	Midale	Wynyard	
Gainsborough	Moosomin	Yorkton	
Grenfell	Neilburg		
Gull Lake	Neudorf		
Hafford	Nokomis		
Herbert-Morse	Oxbow		
Kelvington	Paradise Hill		

Union Hospital Act (Section 49)

Big River	Grenfell	Rosetown	Authorizing levy to create surplus for Capital Reserve Funds in Union Hospital Districts
Broadview	Kyle-White Bear	Shellbrook	
Coronach	Lady Minto	Tisdale	
Davidson	Lanigan	Unity	
Eatonia	Maidstone	Watrous	
Gainsborough	Nipawin	Watson	
		Wynyard	

SCHEDULE T

HOUSING COMPANY AGREEMENTS APPROVED

UNDER THE HOUSING AND SPECIAL-CARE HOMES ACT

IN THE YEAR 1985

BETWEEN	AND
Buena Vista Lodge Inc.	R.M. of Winslow No. 319
Lake-Wood Lodge Inc.	Town of Big River R.M. of Big River No. 555
Last Mountain Pioneer Home Inc.	Village of Bulyea Village of Duval
Unimac Pioneer's Lodge Company Ltd.	Town of Luseland R.M. of Progress No. 351

SCHEDULE U

WATER RATES AND/OR SEWER SERVICE CHARGE BYLAWS APPROVED BY THE BOARD IN 1985

TOWNS

Arcola
Battleford
Bienfait
Birch Hills
Broadview
Burstall
Canora
Carrot River
Choiceland
Creighton
Eston
Govan
Kamsack
Kerrobert
Kindersley
Kyle
Lampman
Langham
Lanigan
Leader
Lumsden
Luseland
Maple Creek
Meadow Lake
Milestone
Morse
Naicam
Nipawin
Oxbow
Ponteix
Preeceville
Radville
Rouleau
Saltcoats
Sintaluta
Stoughton
St. Walburg
Tisdale
Wadena
Wapella
Warman
Watrous
Wilkie
Willow Bunch
Wynyard

VILLAGES

Alvena
Archerwill
Bjorkdale
Bradwell
Briercrest
Brownlee
Buena Vista
Bulyea
Cadillac
Carievale
Chaplin
Clavet
Coleville
Craven
Dinsmore
Dodsland
Drake
Duff
Earl Grey
Ferland
Fillmore
Flaxcombe
Hawarden
Hodgeville
Holdfast
Hyas
Kendal
Kenosee Lake (Resort)
Lake Alma
Lang
Leask
Lestock
Limerick
Manitou Beach
Marcelin
Marsden
Montmartre
Paynton
Prud'Homme
Quill Lake
Ridgedale
Senlac
Spalding
Speers
St. Benedict
Stockholm
Thode (Resort)
Tuxford
Vanguard
Viscount
Weekes
Wilcox
Yellow Creek

SCHEDULE V

REPORT ON MEETING OF THE ADVISORY COMMITTEE

TO THE LOCAL GOVERNMENT BOARD

A meeting of the Advisory Committee to the Local Government Board was held in the Local Government Board Board Room, 4th Floor, 2151 Scarth Street, Regina, Saskatchewan, at 1:30 p. m. on Thursday, January 17, 1985.

Present:

Mr. Oren Wilson, Chairman, Local Government Board

Mr. Martin Janzen, Member, Local Government Board

Ms. Wanda Eifler, Member, Local Government Board

Mr. John Pass, Member, Local Government Board

Mr. Keith Smith, Representative, Saskatchewan Association of Rural Municipalities

Mr. Larry Koturbash, Representative, Saskatchewan Health Care Association

Mr. J. A. Volk for Mr. Ervin J. Elke, Representative, Saskatchewan School Trustees Association

Mrs. Wilma Staff, Representative, Saskatchewan Urban Municipalities Association

Mr. Wilson, Chairman of the meeting, welcomed the members of the Committee and invited them to participate freely in the discussion.

On motion the proposed agenda as developed by the Board, a copy of which had been mailed to each committee member, was amended and was adopted as the agenda to govern the meeting.

AGENDA AS ADOPTED

1. Introduction;

2. Agenda - Review;
   - Additions and/or Revisions;

3. Special Problems by Various Local Governments;

   (a) rural;
   (b) schools;
   (c) hospitals;
   (d) urban;

4. Markets for the Sale of Debentures;

5. Debt Limits;

6. Capital Trust Funds;

7. Cash Down-Payments;

8. (a) Other Matters of Interest to the Committee;
   (b) Role of Local Government Board to Local Governments in Saskatchewan;

9. Adjournment.

3. Special Problems by Various Local Governments

(a) Rural

Mr. Keith Smith reported that his association has no special problems and is very satisfied with its dealings with the Board. He inquired if the Board had any special problems with financing for Rural Authorities. He expressed concern about financing now and in the future if the economic conditions did not improve and also indicated that he would welcome any suggestions that the Board may have in this respect. Mr. Smith discussed the difficulties Rural Municipalities are having with participation in the Winter Works Program, since the program concludes in February. He would much prefer if the workings of the program would allow for plan submissions by February with an extension of time for work into March and April when weather conditions are more suitable for the type of work that Municipalities generally are able to do during that season, such as brush cutting.

(b) Schools

Mr. Volk reported that he was not aware of any problems that his association would have with the Board. He expressed that his main concern was with the recent announcement by the Finance Minister, with regard to zero increase in grants, especially as it applies to capital projects. He fears that this may result in increases in mill-rates. Mr. Janzen commented that in the past the Board had a few problems in School Divisions when the Board had to deny borrowing due to poor financial positions. In most cases the poor financial position of the School Division was due to the attitude of the School Board with regard to deficits.

(c) Hospitals

Mr. Larry Koturbash reported that his association had good relationships with the Board. He expressed concern about the two mill levy under the Hospital Revenue Act for Municipalities not participating in a Union Hospital District. He indicated that it is unfair that the non-participating Municipalities flow freely with a minimum of a two mill levy while the participating Municipalities, by requisitions, pay a much higher mill-rate. Mr. Koturbash expressed regret with respect to private non-profit Hospital's inability to levy for Hospital services due to lack of statutory provisions. He indicated that they provide the same services, yet for funding have to rely on special agreements with Hospital Districts and Municipalities. He indicated that his associations concerns in this respect were included in its brief to the Local Government Finance Commission. Mr. Koturbash and Mr. Smith went into a discussion on special care homes and especially in regard to staffing where level-care four patrons are being housed in level-care three facilities.

(d) Urban

Mrs. Wilma Staff reported that she had no special problems to convey and indicated that there were no resolutions to SUMA relating to the Local Government Board. She too indicated that her association's major concern is related to financing and the announcement of the zero increase in grants. Mr. Wilson commented that as a Government agency we too have been requested to cut costs and programs and the Government as a whole is tightening the belt on spending and other jurisdictions may have to do likewise.

4. Markets for Sale of Debentures

Mr. Janzen reported that in 1984 the sale of debentures was good in comparison to 1981-82 when interest rates were running wild. The interest rates ranging from a low of 12% early in 1984, then rising to 13 1/2 to 14 1/4% by July, and now ranging between 12 1/4 to 12 3/4%. Recent sales on the Eastern market sold at 12 5/8%. He also advised that the Board as of recent years encourages local authorities not exceed the maximum of a ten year term for borrowing and most jurisdictions are now on this basis. He also related that the Board's advice to jurisdictions is not to hold off selling debentures in prospect of lower interest rates and that local authorities should market their debentures when they require the money, as a number of jurisdictions had to sell at a higher rate because the rates escalated in the interim. He also related that interest rates for local sales are usually lower than the Eastern Market or the Municipal Finance Corporation. He advised that local authorities contemplating on selling debentures should first assess their local markets, and if they have serious doubts as to being able to sell at least half locally, they should perhaps go to a bond dealer with the entire sale as bond dealers usually charge higher fees for selling only a small portion of the issue. He also recommended that local authorities should concentrate their selling efforts beyond banks and credit unions. He advised that advertising by press and other modes be

employed as well. Mr. Wilson emphasized that advertising works, as he recently had a call from a private citizen who wanted to know where he could purchase school debentures. He advised him to watch the newspapers. With regard to future markets, Mr. Janzen indicated that financial people still expect the prime rate to go down a bit, and then up a bit, but he also advised that prime rate does not always dictate the interest rates, but that rates are usually based on what investors feel will be in the future.

5. Debt Limits

Mr. Pass commented that the Rural Act provides for a limit of 20 percent of assessment, while the new Urban Act provides for limits set at the discretion of the Board. He said that the Board in assessing and establishing debt limits, takes into account such factors as taxable assessment, existing debt loads, reserves, and deficits. He advised that the factors vary and the Board views each individual situation taking into account also the future requirements of the local authority. He emphasized that the Board is concerned strictly on a financial basis. Mr. Wilson advised that 15 percent debt limit for Schools is still valid, and a 15 percent debt limit is considered by the Board as a warning point and anything over this point the Board considers very cautiously.

6. Capital Trust Funds

Wanda Eifler advised that both the Rural and the Urban Act provide for the creation and use of Capital Trust Funds. She stated that a Capital Trust Fund acts as a reserve fund for machinery and equipment replacement. She advised that contrary to the beliefs of some local authorities the fund need not be totally repaid prior to requesting further withdrawals and the repayment term on withdrawals should not exceed the expected life span of the equipment being purchased. She further advised that a Capital Trust Fund is set up by bylaw and is subject to Local Government Board approval as is any amendment to the bylaw. Interest earnings should not be left in the fund but be transferred to the general operating fund. Mr. Wilson commented that a Capital Trust Fund is a good way to provide assurance of funds for equipment replacement and it is a good tool to safeguard against irresponsible Councils who may spend surplus monies for low priority purposes.

7. Cash Down-Payments

Mr. Janzen advised that the cash down-payment requirement was established 10 to 15 years ago. The Boards' feeling at that time was that a cash amount "upfront" cut down the amount of borrowing and the practice was that a cash amount equal to one years debt retirement was set as a condition for borrowing and Capital Trust Fund purchases. The Board noted that the one year debt retirement "upfront" promoted requests for longer term borrowing in order to reduce the amount of the down-payment. In order to discourage this practice, the Boards' policy at the present time is to

require a down-payment in the amount of what it would cost to retire a debenture issue on a ten-year annuity basis. The Board no longer requires a down-payment for a Capital Trust Fund purchase.

8. (a) Other Matters of Interest to the Committee

Mr. Smith inquired if the Board noted any adverse spin-offs from the Northern areas due to the stagnant economy to which Mr. Wilson replied that he did not take note of any. Mr. Smith also expressed his concerns with regard to what impact the variable freight rates and the abandonment of rail lines may have on Rural Municipalities. Mr. Koturbash asked if bylaw votes for debenture borrowing by Hospitals is still a requirement to which Mr. Wilson replied that there is no longer provisions in the Urban Act but it still applies to other acts and possibly in the future it may be removed from the other Acts as well. Mrs. Staff inquired if the Board had any input into the University Level Local Government Course to which Mr. Wilson replied that there may be some input down the line in the new course now being developed. Her main concern is the requirement of a university graduate to serve at least a years apprenticeship in order to qualify for a class A certificate.

(b) Roll of Local Government Board to Local Governments in Saskatchewan

Mr. Wilson advised that the Board's chief function is to assist Local Governments on financial matters. He emphasized that the Board is prepared to share its expertise and in order to head-off problems before they surfaced it is prepared to meet with delegations in our own offices or to travel to the location of a local authority. He advised that the Board at any time is prepared to attend their association's conventions, and regional meetings.

In summary, Mr. Wilson thanked each of the committee members for their attendance.

9. Adjournment

The meeting adjourned at 3:15 p. m.

M. E. Molnar

M. E. Molnar,
Secretary.